general have no jurisdiction, for it concerns a matter analogous to proceedings *in rem* and is best left to the probate courts of the state concerned. *Broderick's Will*, 21 Wall. (U. S.) 503. Furthermore, where a state court has assumed control of an estate, the federal court will not interfere with its administration and distribution. *Byers* v. *McAuley*, 149 U. S. 608, 614. Such an extensive prayer as for an accounting was, therefore, properly denied. *Moore* v. *Fidelity Trust Co.*, 138 Fed. 1. But the federal courts may determine the conflicting rights of individuals under a will, where diversity of citizenship appears. *Byers* v. *McAuley*, *supra*, 620. For this need not interfere with the administration by the state court. *Ingersoll* v. *Coram*, 211 U. S. 335, 358. Nor can state statutes interfere with or limit this right. *Payne* v. *Hook*, 7 Wall. (U. S.) 425. Furthermore, if a state allows its own citizens to attack the validity of probate proceedings, the federal courts will furnish the same remedies to citizens of other states or aliens. *Farrell* v. *O'Brien*, 199 U. S. 89, 110. Accordingly, the federal courts have undoubted power to interpret a probated will. *Wood* v. *Paine*, 66 Fed. 807. They may also decide who is entitled to a certain devise. See *Byers* v. *McAuley*, *supra*, 620. And to declare that the plaintiff in the principal case was entitled to a lapsed legacy seems clearly within their jurisdiction.

INFANTS — CONTRACTS — RECOVERY FOR SERVICES. — A, an infant, agreed to work for B until he became of age, B agreeing to support A as a member of his family. Before A reached his majority, the parties agreed to sever the *quasi* family relationship, B paying A $100 for his services, and A leaving B's home. A later repudiated the settlement and brought an action on a *quantum meruit* for the value of his services. *Held*, that he cannot recover. *Robinson* v. *Van Vleet*, 121 S. W. 288 (Ark.).

Contracts made by infants for their services are usually held to be voidable at the infant's option. *Dubé* v. *Beaudry*, 150 Mass. 448. And the minor can then recover the value of his services on an implied contract. *Vehue* v. *Pinkham*, 60 Me. 142. Moreover, the infant's right to rescind his contract does not depend on whether the other party can be restored to his original position. *Drude* v. *Curtis*, 183 Mass. 317. See 17 HARV. L. REV. 60. Some decisions, however, have held it to be against public policy to allow a minor to recover the value of his services from one who has taken him into his household. *Spicer* v. *Earl*, 41 Mich. 191; *Stone* v. *Dennison*, 30 Mass. 1. And the same result has been reached by holding such contracts binding because they are for necessaries. *Wilhelm* v. *Hardman*, 13 Md. 140. It would seem better to treat all contracts of an infant for his services as voidable, according to the general rule, allowing the employer to set off, in an action by the infant on a *quantum meruit*, the reasonable value of necessaries supplied by him. *Meredith* v. *Crawford*, 34 Ind. 399.

INJUNCTIONS — ACTS RESTRAINED — COLLECTION OF TAX NOT DUE. — Through a mistake of law, the plaintiff included goods of another in a sworn property list furnished to the assessor. *Held*, that the plaintiff cannot enjoin the collection of any part of the tax. *Peacock Mill Co.* v. *Honeycutt*, 103 Pac. 1112 (Wash.).

Courts of equity properly hesitate to interfere with so vital a function of sovereignty as the collection of revenue. Their hands are not unfrequently tied by statutes. See U. S. COMP. STAT. (1901), § 3224; 45 CENT. DIG., § 1228 *et seq.* In the absence of statutes, most courts refuse an injunction, if the only fact shown is that the tax is illegal or void. *Kelley* v. *Barton*, 174 Mass. 396. But the collection will be enjoined, if it further appears that there is no adequate remedy at law to recover the taxes paid. *Bank of Kentucky* v. *Stone*, 88 Fed. 383. A few statutes provide for the recovery of taxes paid under mistake of law. *Catholic Society* v. *City of New Orleans*, 10 La. Ann. 73. See *George's Creek, etc., Co.* v. *County Comm'rs of Alleghany County*, 59 Md. 255. Apart from statutes, however, the overwhelming weight of American authority denies recovery at law.

Phelps v. *Mayor, etc., of City of New York*, 112 N. Y. 216. *Contra, City of Newport* v. *Ringo's Ex'x*, 87 Ky. 635. See 11 HARV. L. REV. 475; 21 *ibid.* 225. So under the strict view, the principal case seems a proper subject for equitable relief. Furthermore, a substantial minority of American cases have adopted a looser view, allowing an injunction against the collection of any illegal tax. *Albany Bottling Co.* v. *Watson*, 103 Ga. 503, 508. The reason, perhaps, is that the taxation officials are exercising a position of trust. See COOLEY, TAXATION, 3 ed., 1419. Former cases in the jurisdiction of the principal case incline toward this minority view. See *Lewiston Water & Power Co.* v. *County of Asotin*, 24 Wash. 371. Moreover, by the better view the plaintiff is not estopped to attack the validity of the assessment. *City of Charlestown* v. *County Comm'rs of Middlesex*, 109 Mass. 270. *Contra, Inland Lumber & Timber Co.* v. *Thompson*, 11 Idaho 508, 515. The principal case seems hard to defend upon any theory.

INSURANCE — CONSTRUCTION AND OPERATION OF CONDITIONS — PRO RATA CLAUSE: OPERATION IN POLICIES NOT COEXTENSIVE. — A policy of insurance on cotton in a warehouse stipulated that the defendant should not be liable for a greater proportion of the loss than the amount for which the defendant insured the said cotton bore to the whole insurance thereon. A second policy covered cotton both inside and outside the warehouse. A fire destroyed all the cotton inside and part of the cotton outside the warehouse. *Held*, that the plaintiff can recover on the first policy only that proportion of the loss which the face value of the first policy bears to the total face value of both policies after subtracting the value of the cotton which was destroyed outside the warehouse. *Liverpool & London & Globe Ins. Co.* v. *Delta County Farmers' Ass'n*, 121 S. W. 599 (Tex. Ct. Civ. App.).

The whole insurance on the cotton in the warehouse is the face value of the policy covering it alone plus the amount for which it may be said to be insured by reason of the second policy. If each policy covered the same property only, this latter amount would be the face value of the second policy. *Farmers Feed Co. of N. J.* v. *Scottish, etc., Ins. Co. of Edinburgh*, 173 N. Y. 241. The same rule has been applied when the second policy covers additional property. *Page* v. *Sun Ins. Co.*, 74 Fed. 203. But such a rule would involve the anomalous conception that the blanket policy over-insured the cotton in the warehouse, though it under-insured the aggregate property covered by it. See *Ogden* v. *East River Ins. Co.*, 50 N. Y. 388, 391. It is submitted that under these circumstances the blanket policy insures the cotton in the warehouse not exceeding its total value. Some courts, indeed, hold that the blanket policy insures it only for that proportion of its value which the face of the blanket policy bears to the value of all the cotton covered. *Ogden* v. *East River Ins. Co.*, *supra;* 2 PHILLIPS, INSURANCE, § 1263 *a*. In deciding that the cotton inside the warehouse is insured by the second policy for the face value of the policy less the amount of the loss on the cotton outside, the principal case seems indefensible in theory. But see *Meigs* v. *London Assurance Co.*, 126 Fed. 781. In practice, if enough outside property were destroyed, this rule might prevent the defendant from pro-rating at all.

INSURANCE — RIGHTS OF INSURER — RELEASE OF WRONGDOER BY INSURED. — An insurance company paid the insurance on a building destroyed by fire caused by the defendant's locomotive. With knowledge of this payment, the defendant received from the owner a release from all liability. Subsequently, an action for the benefit of the insurance company was brought in the name of the owner. *Held*, that the release is no bar to the action. *Cushman & Rankin Co.* v. *Boston & Maine R. R.*, 73 Atl. 1073 (Vt.).

An insurance contract is a contract of indemnity. *Castellain* v. *Preston*, 11 Q. B. D. 380. And because of its liability to indemnify, an insurance company, immediately after the destruction of insured property, has a beneficial right against a wrongdoer who caused the loss. *Hart* v. *Western Railroad Corporation*, 13 Met.